



Trustees' Financial Summary

FY2012-13

37 Pondera County
0675 Conrad H S

Submit ID: 0675-77994601

**** Recalculated ****

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

Certification

Business Manager/Clerk: Afton Lamoreaux

Phone #: (406) 278-5521

(Signature)

(Date)

Chair, Board of Trustees: Joe Russell

(Signature)

(Date)

County Superintendent: Lynn Utterback

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY13 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
150	Miscellaneous Funds/Interest	LOCAL		
280	Resource Transfers Dist/Coops	LOCAL		Local
327	Advancing Agriculture Education Program	STATE		NA
329	Multi-District Agreement	LOCAL		
335	Medicaid MAC	STATE		
365	State OTO Indian Education for All	STATE		state
366	Capitalizaton & Deferred Maintenance	STATE	OTO	
368	K-12 Education Data Counseling	STATE		
391	VOCATIONAL STATE - VO AG	STATE	37-0675-01	
394	VOCATIONAL STATE - FAMILY & CONSUMER SCIENCE	STATE	37-0675-20	
395	TECHNOLOGY EDUCATION	STATE	37-0675-21	
396	BUSINESS	STATE	37-0675-07	
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	03706758110	84.048A



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	230,626.32	59,446.45	154,540.32	
02	Taxes Receivable - Real and Personal (120-149)	15,736.61	1,969.10	1,657.58	
03	Taxes Receivable - Protested (150-159)	9,962.07	983.01	953.58	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	256,325.00	62,398.56	157,151.48	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)		20.00		
24	Other Current Liabilities (621-679)	5,031.75	2,950.21		
25	Deferred Revenue (680)	25,698.68	2,952.11	2,611.16	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	30,730.43	5,922.32	2,611.16	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	831.08			
48	Fund Balance for Budget	224,763.49	56,476.24	154,540.32	
52	TOTAL FUND BALANCE/EQUITY	225,594.57	56,476.24	154,540.32	
53	TOTAL LIABILITIES AND FUND BALANCE	256,325.00	62,398.56	157,151.48	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,525.01	146,885.28	180,528.10	20,622.50
02	Taxes Receivable - Real and Personal (120-149)	0.09			348.16
03	Taxes Receivable - Protested (150-159)				180.51
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,525.10	146,885.28	180,528.10	21,151.17
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			1,363.41	
25	Deferred Revenue (680)	0.09			528.67
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	0.09		1,363.41	528.67
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			2,405.00	
48	Fund Balance for Budget	9,525.01	146,885.28	176,759.69	20,622.50
52	TOTAL FUND BALANCE/EQUITY	9,525.01	146,885.28	179,164.69	20,622.50
53	TOTAL LIABILITIES AND FUND BALANCE	9,525.10	146,885.28	180,528.10	21,151.17



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	27,149.26		7,122.78	15,601.80
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	27,149.26		7,122.78	15,601.80
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	658.67			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	658.67			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	26,490.59		7,122.78	15,601.80
52	TOTAL FUND BALANCE/EQUITY	26,490.59		7,122.78	15,601.80
53	TOTAL LIABILITIES AND FUND BALANCE	27,149.26		7,122.78	15,601.80



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	41,723.53	379,504.14		80,673.08
02	Taxes Receivable - Real and Personal (120-149)				7,814.18
03	Taxes Receivable - Protested (150-159)				5,409.29
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	41,723.53	379,504.14		93,896.55
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	8,117.00	7,793.51		
25	Deferred Revenue (680)				13,223.47
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	8,117.00	7,793.51		13,223.47
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	33,606.53	371,710.63		80,673.08
52	TOTAL FUND BALANCE/EQUITY	33,606.53	371,710.63		80,673.08
53	TOTAL LIABILITIES AND FUND BALANCE	41,723.53	379,504.14		93,896.55



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	19,734.46	54,517.46		
02	Taxes Receivable - Real and Personal (120-149)		27.22		
03	Taxes Receivable - Protested (150-159)		0.01		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	19,734.46	54,544.69		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		1,045.50		
25	Deferred Revenue (680)		27.23		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,072.73		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	19,734.46	53,471.96		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	19,734.46	53,471.96		
53	TOTAL LIABILITIES AND FUND BALANCE	19,734.46	54,544.69		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			176,326.73	778.37
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			176,326.73	778.37
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			176,326.73	778.37
52	TOTAL FUND BALANCE/EQUITY			176,326.73	778.37
53	TOTAL LIABILITIES AND FUND BALANCE			176,326.73	778.37



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				2,310.97
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				2,310.97
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				2,310.97
35	TOTAL LIABILITIES				2,310.97
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				2,310.97



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC	Revenue	2012 Value	2013 Value
	1111 District Levy - Real Property	427,528.14	454,377.14
	1112 District Levy - Personal Property	8,582.95	12,499.82
	1113 District Levy - Heavy Motor Vehicles	735.92	767.55
	1114 District Levy - Pers Prop/Mobile Homes	1,632.09	1,883.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	38,021.68	23,045.99
	1190 Penalties and Interest on Taxes	3,807.97	1,285.83
	1510 Interest Earnings	1,846.32	949.82
	3110 Direct State Aid	712,474.92	707,893.34
	3111 Quality Educator	58,880.95	58,887.04
	3112 At Risk Student	4,791.88	4,344.02
	3113 Indian Education For All	4,345.20	4,182.00
	3114 American Indian Achievement Gap	400.00	200.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	32,067.15	29,125.22
	3120 State Guaranteed Tax Base Aid	290,196.96	296,555.40
	3444 State School Block Grant	85,002.54	98,585.25
	3446 SB372 Block Grant Reimbursement	0.00	6,246.13
	3460 Montana Oil and Gas Tax	16,036.45	26,028.00
	6100 Material Prior Period Revenue Adjustments	0.00	1,015.62
	7810 Education Jobs Fund	835.61	0.00

Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:

1,687,186.73 1,727,871.17

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	466,157.25	449,211.56
			2XX Personal Services - Employee Benefits	79,823.18	82,805.41
			3XX Purchased Professional and Technical Services	15,054.05	19,248.35
			4XX Purchased Property Services	1,059.25	2,991.39
			5XX Other Purchased Services	474.35	2,242.51
			6XX Supplies and Materials	20,661.01	15,966.78
			810 Dues and Fees	125.00	773.46
	21XX Support Services - Students				
			1XX Personal Services - Salaries	52,615.77	56,355.68
			2XX Personal Services - Employee Benefits	7,237.75	7,882.13
			3XX Purchased Professional and Technical Services	2,748.50	3,750.00
			4XX Purchased Property Services	0.00	501.92
			5XX Other Purchased Services	387.10	115.82
			6XX Supplies and Materials	114.78	0.00
	221X Improvement of Instruction Services				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services	54.54	4,356.00
			5XX Other Purchased Services	211.16	726.78
			6XX Supplies and Materials	396.85	208.59
	222X Educational Media Services				
			1XX Personal Services - Salaries	37,624.00	39,843.00
			2XX Personal Services - Employee Benefits	7,155.34	7,785.34
			3XX Purchased Professional and Technical Services	0.00	1,428.38
			4XX Purchased Property Services	555.00	574.95
			5XX Other Purchased Services	126.04	284.46
			6XX Supplies and Materials	25,149.35	18,999.04
			810 Dues and Fees	236.00	215.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	32,684.04	33,339.06
			2XX Personal Services - Employee Benefits	4,015.36	4,361.55
			3XX Purchased Professional and Technical Services	7,578.06	8,948.64
			4XX Purchased Property Services	153.85	295.60
			5XX Other Purchased Services	5,422.06	5,776.06
			6XX Supplies and Materials	3,274.78	3,233.01
			810 Dues and Fees	3,215.82	1,306.16
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	98,751.22	104,164.86
			2XX Personal Services - Employee Benefits	16,207.55	18,343.29
			3XX Purchased Professional and Technical Services	2,878.71	1,124.50
			5XX Other Purchased Services	5,961.18	6,687.30
			6XX Supplies and Materials	4,156.59	4,191.66
			810 Dues and Fees	472.00	730.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	44,340.03	45,522.06
			2XX Personal Services - Employee Benefits	4,601.51	4,482.03
			3XX Purchased Professional and Technical Services	5,878.34	5,775.44
			4XX Purchased Property Services	91.25	0.00
			5XX Other Purchased Services	856.40	758.14
			6XX Supplies and Materials	2,065.05	12,476.29
			7XX Property and Equipment Acquisition	0.00	3,768.32
			810 Dues and Fees	72.00	160.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	98,861.84	103,619.73
			2XX Personal Services - Employee Benefits	26,045.94	28,978.15
			3XX Purchased Professional and Technical Services	6,880.00	6,344.71
			4XX Purchased Property Services	147,167.36	122,954.33
			5XX Other Purchased Services	12,126.25	12,709.28
			6XX Supplies and Materials	14,167.81	14,883.50
			7XX Property and Equipment Acquisition	11,177.20	0.00



Trustees' Financial Summary

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37 Pondera County

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0675 Conrad H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			810 Dues and Fees	295.10	612.60
	4XXX Facilities Acquisition and Construction Services				
			4XX Purchased Property Services	0.00	4,825.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	49,835.83	51,358.96
			2XX Personal Services - Employee Benefits	14,190.40	11,973.47
			3XX Purchased Professional and Technical Services	100.00	0.00
			5XX Other Purchased Services	627.50	0.00
			6XX Supplies and Materials	1,824.33	954.97
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	3,527.00	3,203.56
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			6XX Supplies and Materials	0.00	78.52
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	149,974.05	154,164.66
			2XX Personal Services - Employee Benefits	23,192.73	21,333.59
			4XX Purchased Property Services	0.00	176.26
			5XX Other Purchased Services	4,717.74	4,539.19
			6XX Supplies and Materials	13,795.52	11,132.73
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	25,314.02	26,173.32
			2XX Personal Services - Employee Benefits	773.88	762.03
			5XX Other Purchased Services	4,179.49	4,733.68
			6XX Supplies and Materials	6,952.07	4,797.13
			810 Dues and Fees	2,495.00	1,100.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	85,425.12	86,140.07
			2XX Personal Services - Employee Benefits	1,393.86	1,743.69
			4XX Purchased Property Services	595.76	0.00
			5XX Other Purchased Services	16,081.07	1,732.85
			6XX Supplies and Materials	24,432.21	46,836.04
			810 Dues and Fees	3,894.95	5,307.18
	910 Food Services				
	31XX Food Services				
			6XX Supplies and Materials	10,600.00	10,600.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

**Total Current Expenditures, Other Financing Uses and Residual
Equity Transfers Out:**

1,721,286.10

1,725,479.72

Schedule Of Changes Worksheet

Beginning Fund Balance						248,600.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,727,871.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,725,479.72	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	831.08	Less Last Year	26,228.08	(4b)	-25,397.00		
						-25,397.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						225,594.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	24,404.21	66,149.48
1112 District Levy - Personal Property	809.84	2,100.19
1113 District Levy - Heavy Motor Vehicles	30.90	61.19
1114 District Levy - Pers Prop/Mobile Homes	126.79	192.82
1190 Penalties and Interest on Taxes	358.60	111.76
1510 Interest Earnings	254.45	154.99
2220 County On-Schedule Trans Reimb	22,462.42	22,568.34
3210 State On-Schedule Trans Reimb	22,462.42	22,568.34
3444 State School Block Grant	741.34	1,420.80
3446 SB372 Block Grant Reimbursement	0.00	312.45
3447 SB372 Combined Block Grant Reimbursement	0.00	3,908.14

Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:	71,650.97	119,548.50
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	3,000.00	3,075.00
2XX Personal Services - Employee Benefits	290.50	315.57
25XX Support Services - Business		
1XX Personal Services - Salaries	2,426.99	2,511.47
2XX Personal Services - Employee Benefits	13.33	14.61
27XX Student Transportation Services		
1XX Personal Services - Salaries	29,610.69	28,855.82
2XX Personal Services - Employee Benefits	18,764.87	22,973.96
3XX Purchased Professional and Technical Services	0.00	94.00
4XX Purchased Property Services	27,179.92	23,498.21
5XX Other Purchased Services	4,138.93	4,077.46
6XX Supplies and Materials	12,736.32	12,173.80
810 Dues and Fees	60.00	0.00

Total Current Expenditures, Other Financing Uses and Residual

Equity Transfers Out:	98,221.55	97,589.90
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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						34,517.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						119,548.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						97,589.90	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						56,476.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	51,380.73	53,903.48
1112 District Levy - Personal Property	1,406.85	1,822.46
1113 District Levy - Heavy Motor Vehicles	89.83	102.06
1114 District Levy - Pers Prop/Mobile Homes	152.17	211.07
1190 Penalties and Interest on Taxes	267.04	134.01
1510 Interest Earnings	1,353.07	1,179.84
3460 Montana Oil and Gas Tax	500.00	0.00
5200 Sale or Compensation for Loss of Assets	0.00	3,000.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

55,149.69 60,352.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	213,000.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

0.00 213,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	307,187.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,352.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	213,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00	(4b)	0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	154,540.32	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	47.28	114.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>47.28</u>	<u>114.17</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					9,410.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					114.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,525.01	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	791.39	643.41
2240 County Retirement Distribution	195,514.46	170,555.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	196,305.85	171,199.14

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	959.77	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	67,649.68	66,337.92
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	8,006.42	8,579.39
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	1,963.97
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,779.00	6,115.94
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,111.35	5,219.81
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	14,525.65	15,359.62
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	6,613.95	6,808.65
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	13,942.93	14,603.07
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,311.67	4,010.50
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,150.13	8,142.56
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	8,175.38
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,368.83	6,755.64
392 State Career & Technical Ed Entitlement - Business		



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	392 State Career & Technical Ed Entitlement - Business				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	7,895.91	2,546.61
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,459.81	0.00
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,044.22	5,234.99
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	413.58	777.22
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	0.00	341.66
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	2,965.14	3,460.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	10,627.91	11,094.06
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	16,900.00	17,238.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>186,725.95</u>	<u>192,764.99</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						168,451.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						171,199.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						192,764.99	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						146,885.28	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2013 Value
280 Resource Transfers Dist/Coops	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	3,203.56
327 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	200.00
329 Multi-District Agreement	
3290 State - Other State Grants	4,238.41
335 Medicaid MAC	
3355 Medicaid - Miscellaneous	1,765.17
391 VOCATIONAL STATE - VO AG	
3900 State Career & Technical Ed Entitlement	4,568.00
394 VOCATIONAL STATE - FAMILY & CONSUMER SCIENCE	
3900 State Career & Technical Ed Entitlement	1,172.00
395 TECHNOLOGY EDUCATION	
3900 State Career & Technical Ed Entitlement	910.00
396 BUSINESS	
3900 State Career & Technical Ed Entitlement	1,981.00
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	10,700.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<hr/> <hr/> 28,738.14

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2013 Value
280 Resource Transfers Dist/Coops	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	3,203.56
327 Advancing Agriculture Education Program	
327 State - Advancing Agriculture Education	
1XXX Instruction	
810 Dues and Fees	200.00
335 Medicaid MAC	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
5XX Other Purchased Services	229.29
366 Capitalization & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2013 Value
366	Capitalization & Deferred Maintenance			
	366 OTO Capital Invest & Deferred Maintenance			
		26XX Operation and Maintenance of Plant Services		
		4XX Purchased Property Services		15.93
391	VOCATIONAL STATE - VO AG			
	391 State Career & Technical Ed Entitlement - Agriculture			
		1XXX Instruction		
		5XX Other Purchased Services		2,141.11
		6XX Supplies and Materials		2,657.67
		391 Subtotal		4,798.78
396	BUSINESS			
	392 State Career & Technical Ed Entitlement - Business			
		1XXX Instruction		
		5XX Other Purchased Services		560.18
		810 Dues and Fees		165.00
		396 Subtotal		725.18
451	Vo Ed Carl Perkins Basic Grant			
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX Instruction		
		5XX Other Purchased Services		309.84
		6XX Supplies and Materials		6,145.85
		810 Dues and Fees		913.00
		221X Improvement of Instruction Services		
		5XX Other Purchased Services		2,961.31
		8XX Other Expenditures		370.00
		451 Subtotal		10,700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				19,872.74



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						168,946.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						28,738.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,872.74	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	2,405.00	Less Last Year	1,052.49	(4b)	1,352.51		
						1,352.51	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						179,164.69	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
280 Resource Transfers Dist/Coops	3,203.56	3,203.56	0.00
327 Advancing Agriculture Education Program	200.00	200.00	0.00
329 Multi-District Agreement	4,238.41	0.00	4,238.41
335 Medicaid MAC	1,765.17	229.29	1,535.88
366 Capitalizaton & Deferred Maintenance	0.00	15.93	-15.93
391 VOCATIONAL STATE - VO AG	4,568.00	4,798.78	-230.78
394 VOCATIONAL STATE - FAMILY & CONSUMER SCIENCE	1,172.00	0.00	1,172.00
395 TECHNOLOGY EDUCATION	910.00	0.00	910.00
396 BUSINESS	1,981.00	725.18	1,255.82
451 Vo Ed Carl Perkins Basic Grant	10,700.00	10,700.00	0.00
Total	<u>28,738.14</u>	<u>19,872.74</u>	<u>8,865.40</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	5,521.03	11,051.86
1112 District Levy - Personal Property	174.45	357.60
1113 District Levy - Heavy Motor Vehicles	7.97	12.29
1114 District Levy - Pers Prop/Mobile Homes	27.09	34.75
1190 Penalties and Interest on Taxes	50.90	20.56
1340 Fees for Adult Education	659.00	1,160.00
1510 Interest Earnings	3.51	80.03
3460 Montana Oil and Gas Tax	156.00	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

6,599.95	12,717.09
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	3,561.90	7,574.89
2XX Personal Services - Employee Benefits	19.60	44.18
6XX Supplies and Materials	272.07	154.96
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	2,222.42
2XX Personal Services - Employee Benefits	0.00	314.90
23XX Support Services - General Administration		
5XX Other Purchased Services	0.00	288.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

3,853.57	10,599.35
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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						18,504.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,717.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,599.35 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						20,622.50 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	129.89	104.23
1982 Summer Session - Driver's Education Fees	4,350.00	5,100.00
3260 State Driver's Education Reimbursement	4,158.80	3,151.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,638.69	8,355.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	6,248.50	5,859.65
2XX Personal Services - Employee Benefits	34.35	33.51
6XX Supplies and Materials	1,022.46	640.77
810 Dues and Fees	360.00	0.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	516.84	100.59
6XX Supplies and Materials	219.53	189.09
8XX Other Expenditures	0.00	360.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	566.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,401.68	7,749.69

Schedule Of Changes Worksheet

Beginning Fund Balance	25,884.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,355.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,749.69	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	26,490.59	(5)



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37 Pondera County

**** Recalculated ****

0675 Conrad H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	35.64	28.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35.64	28.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	7,093.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,122.78	(5)



Trustees' Financial Summary

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**** Recalculated ****

0675 Conrad H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	78.08	63.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78.08	63.17

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	15,538.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	63.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,601.80	(5)



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**** Recalculated ****

0675 Conrad H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	207.17	173.36
1900 Other Revenue from Local Sources	190.29	0.00
3281 State Technology Aid	1,752.98	1,698.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,150.44	1,871.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
3XX Purchased Professional and Technical Services	0.00	760.00
6XX Supplies and Materials	0.00	1,516.00
7XX Property and Equipment Acquisition	0.00	7,191.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	9,467.00

Schedule Of Changes Worksheet

Beginning Fund Balance	41,201.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,871.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,467.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	33,606.53	(5)



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1,413.69	1,640.14
1920 Contributions/Donations from Private Sources	5,000.00	0.00
3445 State Combined Fund School Block Grant	22,675.77	31,174.34
3460 Montana Oil and Gas Tax	47,672.72	42,817.97
6100 Material Prior Period Revenue Adjustments	0.00	2,198.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	76,762.18	77,831.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	296.81
7XX Property and Equipment Acquisition	6,500.00	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	12,779.04
2XX Personal Services - Employee Benefits	0.00	1,811.89
6XX Supplies and Materials	0.00	249.29
8XX Other Expenditures	0.00	135.94
222X Educational Media Services		
6XX Supplies and Materials	0.00	72,385.51
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	1,145.25	0.00
5XX Other Purchased Services	0.00	780.18
24XX Support Services - School Administration		
5XX Other Purchased Services	0.00	441.67
25XX Support Services - Business		
5XX Other Purchased Services	0.00	36.78
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	4,861.02
6XX Supplies and Materials	0.00	408.24
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
6XX Supplies and Materials	0.00	728.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,645.25	94,915.22



Trustees' Financial Summary

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**** Recalculated ****

0675 Conrad H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						388,794.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						77,831.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						94,915.22	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						371,710.63	(5)



Trustees' Financial Summary

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**** Recalculated ****

0675 Conrad H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	231,458.24	257,773.47
1112 District Levy - Personal Property	6,848.69	8,779.16
1113 District Levy - Heavy Motor Vehicles	297.62	227.49
1114 District Levy - Pers Prop/Mobile Homes	871.79	985.14
1190 Penalties and Interest on Taxes	2,027.42	669.86
1510 Interest Earnings	726.08	495.02
3120 State Guaranteed Tax Base Aid	45,494.06	44,120.92
3460 Montana Oil and Gas Tax	10,000.00	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	297,723.90	318,051.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	3,077.72	3,079.02
840 Principal On Debt	150,000.00	155,000.00
850 Interest on Debt	166,350.00	159,600.00
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	319,727.72	317,979.02

Schedule Of Changes Worksheet

Beginning Fund Balance	80,601.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	318,051.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	317,979.02	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	80,673.08	(5)



Trustees' Financial Summary

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**** Recalculated ****

0675 Conrad H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	144.11	45.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	144.11	45.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	2,517.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	15,122.35	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,122.35	2,517.00

Schedule Of Changes Worksheet

Beginning Fund Balance	22,205.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,517.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,734.46	(5)



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0675 Conrad H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	43.43	0.00
1113 District Levy - Heavy Motor Vehicles	12.55	31.21
1114 District Levy - Pers Prop/Mobile Homes	0.20	1.07
1190 Penalties and Interest on Taxes	3.69	0.53
1510 Interest Earnings	1,067.96	393.83
1900 Other Revenue from Local Sources	250.00	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

1,377.83	426.64
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
6XX Supplies and Materials	0.00	4,421.20
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	26,673.69	1,045.50
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	58,400.60	0.00
7XX Property and Equipment Acquisition	0.00	109,642.63

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

85,074.29	115,109.33
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Schedule Of Changes Worksheet

Beginning Fund Balance	168,154.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	426.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	115,109.33	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	53,471.96	(5)



Trustees' Financial Summary

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0675 Conrad H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	221,807.09	227,454.38
6100 Material Prior Period Revenue Adjustments	0.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>221,807.09</u>	<u>227,454.38</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	230,630.17	233,265.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>230,630.17</u>	<u>233,265.38</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	182,137.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	227,454.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	233,265.38	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	176,326.73	(5)



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0675 Conrad H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	6.75	3.19
1920 Contributions/Donations from Private Sources	3,600.00	3,600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,606.75	3,603.19

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	3,600.00	3,600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,600.00	3,600.00

Schedule Of Changes Worksheet

Beginning Fund Balance	775.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,603.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,600.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	778.37	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	41,241.00	54,562.52
XX	39X 1XXX 112	Certified Teacher Staff Salaries	144,262.05	154,164.66
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	618,428.17	605,341.71
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,267.11	490.46
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	90,846.84	89,384.31
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	109,642.63
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	15,122.35	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2012-13

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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	29,125.22
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	29,125.22

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,707.76
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	41,940.10
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	67,490.96
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2015 Maximum Budget: 100%



Trustees' Financial Summary

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**** Recalculated ****

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	51,358.96	0.00	0.00	0.00
280	1XXX	2XX	11,973.47	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	954.97	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	3,203.56	0.00	0.00	0.00
Totals			67,490.96	0.00	0.00	0.00
						67,490.96

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY13.



Trustees' Financial Summary

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**** Recalculated ****

0675 Conrad H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	94,200.00	0.00	0.00	0.00	94,200.00
Land Improvements	193,801.60	0.00	114,467.63	0.00	308,269.23
Buildings	6,561,472.00	-11,449.03	25,287.00	0.00	6,575,309.97
Machinery and Equipment	695,027.03	-27,645.05	154,217.00	50,318.00	771,280.98
Totals at Historical Cost	7,544,500.63	-39,094.08	293,971.63	50,318.00	7,749,060.18
Less Accumulated Depreciation For:					
Improvement Accum	71,031.72	22,312.13	15,413.00	0.00	108,756.85
Building Accum	1,571,640.12	406,944.90	190,360.00	0.00	2,168,945.02
Machinery and Equipment Accum	241,166.04	46,910.31	43,446.00	43,918.00	287,604.35
Total Accumulated Depreciation	1,883,837.88	476,167.34	249,219.00	43,918.00	2,565,306.22
Governmental Activities, Capital Assets, net	5,660,662.75	-515,261.42	44,752.63	6,400.00	5,183,753.96

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	214,684.51	0.00	0.00
General Administration (23XX)	799.54	0.00	0.00
Operations and Maintenance (26XX)	7,863.38	0.00	0.00
Transportation (27XX)	24,709.49	0.00	0.00
Food Service (31XX)	134.26	0.00	0.00
Extracurricular (34XX, 35XX)	1,028.96	0.00	0.00
Total Depreciation for FY2013	249,220.14	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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**** Recalculated ****

0675 Conrad H S

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Bonds							
07/17/2008	3,540,000.00	0.00	155,000.00	0.00	3,385,000.00	165,000.00	3,220,000.00
Capital Leases	40,680.00	0.00	0.00	0.00	40,680.00	0.00	0.00
Compensated Absences	119,819.69	0.00	0.00	4,961.56	114,858.13	0.00	114,858.13
Total Governmental Activity							
Long-Term Liabilities	3,700,499.69	0.00	155,000.00	4,961.56	3,540,538.13	165,000.00	3,334,858.13

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.